



February 25, 2005

HOUSE BILL No. 1610

DIGEST OF HB 1610 (Updated February 22, 2005 2:48 pm - DI 92)

Citations Affected: Noncode.

Synopsis: Property tax exemption filing waiver. Authorizes a nonprofit youth soccer organization to claim retroactive property tax exemptions and refunds for property taxes paid in previous years. Authorizes certain religious institutions to claim missed property tax exemptions retroactively.

Effective: Upon passage.

Noe, Murphy

January 19, 2005, read first time and referred to Committee on Ways and Means.
February 24, 2005, amended, reported — Do Pass.

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HB 1610—LS 7576/DI 92+



February 25, 2005

First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

HOUSE BILL No. 1610

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **The definitions**
2 **in IC 6-1.1-1 apply throughout this SECTION.**

3 (b) **As used in this SECTION, "taxpayer" means a nonprofit**
4 **corporation that is an owner of land and improvements:**

5 (1) **that were:**

6 (A) **owned and occupied by the taxpayer during the period**
7 **preceding the assessment date in 1999 and continuing**
8 **through the date that this SECTION is effective; and**

9 (B) **used to prepare and create a soccer facility to provide**
10 **youths with the opportunity to play supervised and**
11 **organized soccer against other youths;**

12 (2) **for which the property tax liability imposed for property**
13 **taxes first due and payable in 2000, 2001, 2002, 2003, and**
14 **2004 exceeded thirty-three thousand dollars (\$33,000), in**
15 **total, which has been paid by the taxpayer;**

16 (3) **that would have qualified for an exemption under**
17 **IC 6-1.1-10 from property taxes first due and payable in 2000,**
18 **2001, 2002, 2003, and 2004 if the taxpayer had complied with**

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the filing requirements for the exemption in a timely manner;
and

(4) that have been granted an exemption under IC 6-1.1-10 from property taxes first due and payable in 2005.

(c) Land and improvements described in subsection (b) are exempt under IC 6-1.1-10-16 from property taxes first due and payable in 2000, 2001, 2002, 2003, and 2004, notwithstanding that the taxpayer failed to make a timely application for the exemption on or before May 15 of the years listed in this subsection.

(d) The taxpayer may file claims with the county auditor for a refund for the amounts paid toward property taxes on land and improvements described in subsection (b) that were billed to the taxpayer for property taxes first due and payable in 2000, 2001, 2002, 2003, and 2004. The claims must be filed as set forth in IC 6-1.1-26-1(1) through IC 6-1.1-26-1(3). The claims must present sufficient facts for the county auditor to determine whether the claimant is a person that meets the qualifications described in subsection (b) and the amount that should be refunded to the taxpayer.

(e) Upon receiving a claim filed under this SECTION, the county auditor shall determine whether the claim is correct. If the county auditor determines that the claim is correct, the county auditor shall submit the claim under IC 6-1.1-26-4 to the county board of commissioners for review. The only grounds for disallowing the claim under IC 6-1.1-26-4 are that the claimant is not a person that meets the qualifications described in subsection (b) or that the amount claimed is not the amount due to the taxpayer. If the claim is allowed, the county auditor shall, without an appropriation being required, issue a warrant to the claimant payable from the county general fund for the amount due the claimant under this SECTION. The amount of the refund must equal the amount of the claim allowed. Notwithstanding IC 6-1.1-26-5, no interest is payable on the refund.

(f) This SECTION expires December 31, 2007.

SECTION 2. [EFFECTIVE UPON PASSAGE] (a) The definitions in IC 6-1.1-1 apply throughout this SECTION and SECTION 3 of this act.

(b) A religious institution may file an application under IC 6-1.1-11 before May 11, 2005, for exemption of one (1) or more parcels of real property for property taxes first due and payable in 2001 and 2002 if:

(1) the religious institution did not file an application under

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1 IC 6-1.1-11 for exemption of the real property with respect to
2 property taxes first due and payable in 2001 or 2002;

3 (2) the religious institution acquired the real property after
4 December 31, 1998; and

5 (3) the real property was exempt from property taxes for
6 property taxes first due and payable in 2000.

7 (c) If a religious institution files an exemption application under
8 subsection (b):

9 (1) the exemption application is subject to review and action
10 by:

11 (A) the county property tax assessment board of appeals;
12 and

13 (B) the department of local government finance; and

14 (2) the exemption determination made under subdivision (1)
15 is subject to appeal;

16 in the same manner that would have applied if an application for
17 exemption had been timely filed in 2000 and 2001.

18 (d) If an exemption application filed under subsection (b) is
19 approved, the religious institution may file a claim under
20 IC 6-1.1-26-1 with the county auditor for a refund for any payment
21 of property taxes first due and payable in 2001 and for any
22 payment of property taxes first due and payable in 2002, including
23 any paid interest and penalties, with respect to the exempt
24 property.

25 (e) Upon receiving a claim for a refund filed under subsection
26 (d), the county auditor shall determine whether the claim is
27 correct. If the county auditor determines that the claim is correct,
28 the auditor shall, without an appropriation being required, issue a
29 warrant to the claimant payable from the county general fund for
30 the amount of the refund due the claimant. Interest is not payable
31 on the refund.

32 (f) If an exemption application filed under subsection (b) is
33 approved, the county auditor shall forgive the interest and
34 penalties charged to the religious institution for the exempt
35 property in 2001 and 2002 to the extent of the approved
36 exemptions.

37 (g) This SECTION expires January 1, 2006.

38 SECTION 3. [EFFECTIVE UPON PASSAGE] (a) A religious
39 institution may file an application under IC 6-1.1-11 before August
40 1, 2005, for exemption of one (1) or more parcels of real property
41 for property taxes first due and payable in 2001, 2002, 2003, 2004,
42 and 2005 if:

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(1) the religious institution did not file an application under IC 6-1.1-11 for exemption of the real property with respect to property taxes first due and payable in 2001, 2002, 2003, 2004, or 2005;

(2) the religious institution acquired the real property after December 31, 1999, for charitable or religious purposes;

(3) it is determined that the real property is exempt or would have been exempt from property taxes for property taxes first due and payable after December 31, 1999; and

(4) the religious institution:

(A) has occupied the real property for the years described in subdivision (1); and

(B) has used the real property for its religious or charitable purposes in the years described in subdivision (1).

(b) If a religious institution files an exemption application under subsection (a):

(1) the exemption application is subject to review and action by:

(A) the county property tax assessment board of appeals; and

(B) the department of local government finance; and

(2) the exemption determination made under subdivision (1) is subject to appeal;

in the same manner that would have applied if an application for exemption had been timely filed in 2000, 2001, 2002, 2003, and 2004.

(c) The religious institution may file a claim under IC 6-1.1-26-1 with the county auditor for a refund for any payment of property taxes first due and payable in 2001, 2002, 2003, 2004, and 2005, including any paid interest and penalties, with respect to the exempt property if:

(1) an exemption application filed under subsection (a) is approved; and

(2) the religious institution has paid any property taxes in 2001, 2002, 2003, 2004, and 2005 attributable to the exempt property.

(d) Upon receiving a claim for a refund filed under subsection (c), the county auditor shall determine whether the claim is correct. If the county auditor determines that the claim is correct, the auditor shall, without an appropriation being required, issue a warrant to the claimant payable from the county general fund for the amount of the refund due the claimant. Interest is not payable

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1 on the refund.
2 (e) If:
3 (1) the religious institution incurred property tax liabilities in
4 any combination of 2001, 2002, 2003, 2004, or 2005 because of
5 the failure to properly apply for a property tax exemption for
6 the religious institution's real property described in
7 subsection (a); and
8 (2) an exemption application filed under subsection (a) is
9 approved;
10 the county treasurer of the county in which the real property is
11 located shall forgive the property taxes, penalties, and interest
12 charged to the religious institution for the exempt property in any
13 combination of 2001, 2002, 2003, 2004, or 2005.
14 (f) This SECTION expires January 1, 2006.
15 SECTION 4. An emergency is declared for this act.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1610, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, between lines 34 and 35, begin a new paragraph and insert:

"SECTION 2. [EFFECTIVE UPON PASSAGE] (a) The definitions in IC 6-1.1-1 apply throughout this SECTION and SECTION 3 of this act.

(b) A religious institution may file an application under IC 6-1.1-11 before May 11, 2005, for exemption of one (1) or more parcels of real property for property taxes first due and payable in 2001 and 2002 if:

- (1) the religious institution did not file an application under IC 6-1.1-11 for exemption of the real property with respect to property taxes first due and payable in 2001 or 2002;**
- (2) the religious institution acquired the real property after December 31, 1998; and**
- (3) the real property was exempt from property taxes for property taxes first due and payable in 2000.**

(c) If a religious institution files an exemption application under subsection (b):

- (1) the exemption application is subject to review and action by:**
 - (A) the county property tax assessment board of appeals; and**
 - (B) the department of local government finance; and**
- (2) the exemption determination made under subdivision (1) is subject to appeal;**

in the same manner that would have applied if an application for exemption had been timely filed in 2000 and 2001.

(d) If an exemption application filed under subsection (b) is approved, the religious institution may file a claim under IC 6-1.1-26-1 with the county auditor for a refund for any payment of property taxes first due and payable in 2001 and for any payment of property taxes first due and payable in 2002, including any paid interest and penalties, with respect to the exempt property.

(e) Upon receiving a claim for a refund filed under subsection (d), the county auditor shall determine whether the claim is correct. If the county auditor determines that the claim is correct, the auditor shall, without an appropriation being required, issue a

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warrant to the claimant payable from the county general fund for the amount of the refund due the claimant. Interest is not payable on the refund.

(f) If an exemption application filed under subsection (b) is approved, the county auditor shall forgive the interest and penalties charged to the religious institution for the exempt property in 2001 and 2002 to the extent of the approved exemptions.

(g) This SECTION expires January 1, 2006.

SECTION 3. [EFFECTIVE UPON PASSAGE] (a) A religious institution may file an application under IC 6-1.1-11 before August 1, 2005, for exemption of one (1) or more parcels of real property for property taxes first due and payable in 2001, 2002, 2003, 2004, and 2005 if:

(1) the religious institution did not file an application under IC 6-1.1-11 for exemption of the real property with respect to property taxes first due and payable in 2001, 2002, 2003, 2004, or 2005;

(2) the religious institution acquired the real property after December 31, 1999, for charitable or religious purposes;

(3) it is determined that the real property is exempt or would have been exempt from property taxes for property taxes first due and payable after December 31, 1999; and

(4) the religious institution:

(A) has occupied the real property for the years described in subdivision (1); and

(B) has used the real property for its religious or charitable purposes in the years described in subdivision (1).

(b) If a religious institution files an exemption application under subsection (a):

(1) the exemption application is subject to review and action by:

(A) the county property tax assessment board of appeals; and

(B) the department of local government finance; and

(2) the exemption determination made under subdivision (1) is subject to appeal;

in the same manner that would have applied if an application for exemption had been timely filed in 2000, 2001, 2002, 2003, and 2004.

(c) The religious institution may file a claim under IC 6-1.1-26-1 with the county auditor for a refund for any payment of property

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taxes first due and payable in 2001, 2002, 2003, 2004, and 2005, including any paid interest and penalties, with respect to the exempt property if:

(1) an exemption application filed under subsection (a) is approved; and

(2) the religious institution has paid any property taxes in 2001, 2002, 2003, 2004, and 2005 attributable to the exempt property.

(d) Upon receiving a claim for a refund filed under subsection (c), the county auditor shall determine whether the claim is correct. If the county auditor determines that the claim is correct, the auditor shall, without an appropriation being required, issue a warrant to the claimant payable from the county general fund for the amount of the refund due the claimant. Interest is not payable on the refund.

(e) If:

(1) the religious institution incurred property tax liabilities in any combination of 2001, 2002, 2003, 2004, or 2005 because of the failure to properly apply for a property tax exemption for the religious institution's real property described in subsection (a); and

(2) an exemption application filed under subsection (a) is approved;

the county treasurer of the county in which the real property is located shall forgive the property taxes, penalties, and interest charged to the religious institution for the exempt property in any combination of 2001, 2002, 2003, 2004, or 2005.

(f) This SECTION expires January 1, 2006."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1610 as introduced.)

ESPICH, Chair

Committee Vote: yeas 20, nays 0.

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